

OVERVIEW OF BUDGET

DEPARTMENT: AUDITOR/CONTROLLER-RECORDER
AUDITOR/CONTROLLER-RECORDER: LARRY WALKER

	2003-04					
	Appropriations/Oper Expense	Revenue	Local Cost	Fund Balance	Rev Over/ (Under) Exp	Staffing
Auditor/Controller-Records	12,494,542	9,689,972	2,804,570			181.6
Micrographics	699,054	-		699,054		-
System Development	13,557,790	3,380,000		10,177,790		-
Vital Records	524,163	128,000		396,163		-
Records Management	133,772	133,865			93	2.0
Total	27,409,321	13,331,837	2,804,570	11,273,007	93	183.6

BUDGET UNIT: AUDITOR/CONTROLLER-RECORDER (AAA ACR)

I. GENERAL PROGRAM STATEMENT

The Office of the Auditor/Controller-Recorder and County Clerk is responsible for providing a variety of accounting services and document recording services. The Auditor and Controller Divisions record the collections, and perform the disbursements and audits of all county financial activities to ensure sound financial management. In addition, it is responsible for personnel payroll services, developing and implementing accounting systems, and administering the countywide cost allocation plan. The Recorder Division is responsible for accepting all documents for recording that comply with applicable recording laws, producing and maintaining official records relating to documents evidencing ownership and encumbrances of real and personal property and other miscellaneous records. The Recorder Division is also responsible for County Archives and County Clerk functions. County Archives maintains all the historical records for the county. The Office of the County Clerk produces and maintains the official records relating to vital statistics, fictitious business names, and other entities required by the State to register with the County Clerk.

II. BUDGET & WORKLOAD HISTORY

	Actual 2001-02	Budget 2002-03	Actual 2002-03	Budget 2003-04
Total Requirements	11,823,477	12,610,406	11,894,771	12,494,542
Total Sources	10,169,895	8,721,209	12,560,881	9,689,972
Local Cost	1,653,582	3,889,197	(666,110)	2,804,570
Budgeted Staffing		189.9		181.6
<u>Workload Indicators</u>				
Marriage ceremonies	3,147	2,943	3,289	2,950
Notary bonds files	2,022	1,967	2,721	2,400
Fund transfers processed	27,069	21,000	21,047	2,100
Deposits processed	11,852	11,250	12,870	12,500
Warrants issued/audited	333,047	350,000	370,903	330,000
Payroll direct deposits	462,843	471,000	482,145	481,600
Payroll warrants issued	36,953	36,000	29,526	29,900
Tax refunds/corrections	52,985	58,000	36,131	64,700
Legal docs recorded	671,000	691,491	860,496	720,000
Audits	148	74	85	76
Marriage licenses	10,035	10,268	9,870	9,200
Fict business names filed	14,685	13,851	15,941	15,105
Birth certs issued	54,165	49,929	53,237	50,430
Marriage certs issued	17,679	16,777	17,772	16,950
Death certs issued	7,433	7,440	8,211	8,000

The actual local cost in 2002-03 is lower as the result of salary savings and higher than expected Recorder revenues due to a historical record of refinances caused by lower interest rates.

III. HIGHLIGHTS OF BOARD APPROVED CHANGES TO BUDGET (see attachments for detailed changes)

STAFFING CHANGES

Budgeted staffing has been reduced by a net 8.3 positions. There was an increase of 3.2 budgeted positions due to a technical correction to remove the vacancy factor included in the prior year's budget. No new position numbers were added and there is no increase in funding associated with this technical correction.

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Per Board direction 11.5 vacant budgeted positions that were not in recruitment were deleted during budget adoption.

PROGRAM CHANGES

None.

GROUP: Fiscal DEPARTMENT: Auditor/Controller-Recorder FUND: General AAA ACR			FUNCTION: General ACTIVITY: Finance		
	2002-03 Actuals	2002-03 Approved Budget	2003-04 Board Approved Base Budget	2003-04 Board Approved Changes to Base Budget	2003-04 Final Budget
Appropriation					
Salaries and Benefits	9,088,728	9,780,046	10,569,067	(288,542)	10,280,525
Services and Supplies	1,594,559	1,764,141	1,755,070	301,705	2,056,775
Central Computer	736,734	736,734	872,222	-	872,222
Transfers	750	-	(3,297)	86,699	83,402
Total Exp Authority	11,420,771	12,280,921	13,193,062	99,862	13,292,924
Reimbursements	-	-	(251,986)	(546,396)	(798,382)
Total Appropriation	11,420,771	12,280,921	12,941,076	(446,534)	12,494,542
Operating Transfer Out	474,000	329,485	329,485	(329,485)	-
Total Requirements	11,894,771	12,610,406	13,270,561	(776,019)	12,494,542
Revenue					
Licenses & Permits	410,715	404,000	404,000	(39,000)	365,000
Current Services	11,601,766	7,380,061	9,020,350	203,150	9,223,500
State, Fed or Gov't Aid	4,926	288,950	88,950	(45,478)	43,472
Other Revenue	72,976	177,700	177,700	(119,700)	58,000
Total Revenue	12,090,383	8,250,711	9,691,000	(1,028)	9,689,972
Operating Transfer In	470,498	470,498	470,498	(470,498)	-
Total Financing Sources	12,560,881	8,721,209	10,161,498	(471,526)	9,689,972
Local Cost	(666,110)	3,889,197	3,109,063	(304,493)	2,804,570
Budgeted Staffing		189.9	189.9	(8.3)	181.6
Total Changes Included in Board Approved Base Budget					
Salaries and Benefits	271,081	MOU.			
	508,347	Retirement.			
	9,593	Risk Management Workers' Comp.			
	789,021				
Services and Supplies	7,331	Risk Management Liabilities.			
	(16,402)	4% Spend Down Plan.			
	(9,071)				
Central Computer	135,488				
Transfers	(3,297)	Incremental Change in EHAP.			
Reimbursements	(251,986)	30% Cost Reduction Plan.			
Revenue					
Current Services	345,000	Court MOU.			
	956,123	30% Cost Reduction Plan.			
	139,166	4% Spend Down Plan			
	200,000	Increased recording revenue.			
	(200,000)	Less SB90 revenue.			
	1,440,289				
Total Requirements Change	660,155				
Total Financing Sources Change	1,440,289				
Total Local Cost Change	(780,134)				
Total 2002-03 Requirements	12,610,406				
Total 2002-03 Financing Sources	8,721,209				
Total 2002-03 Local Cost	3,889,197				
Total Base Budget Requirements	13,270,561				
Total Base Budget Financing Sources	10,161,498				
Total Base Budget Local Cost	3,109,063				

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Board Approved Changes to Base Budget

Salaries and Benefits	301,688	Increase in budget for step increases, paid vacation and administrative leave.
	(590,230)	Deletion of 11.5 vacant budgeted positions.
	<u>(288,542)</u>	
Services and Supplies	(2,000)	Reduce special department expense.
	(36,220)	GASB 34 Accounting Change (EHAP).
	(19,166)	Reduce courier & printing expense.
	(20,000)	Reduce temporary help - outside services.
	260,000	Increase in postage
	45,858	Comnet , cellular and other services
	6,127	Increase in Property Insurance
	7,000	Increase in other banking charges
	1,500	Increase in shredding
	9,000	Increase in Air Travel
	49,606	Increased for Board Approved fees during budget hearings
	<u>301,705</u>	
Transfers	50,479	Transfer to Records Management IRM ACR.
	36,220	GASB 34 Accounting Change (EHAP).
	<u>86,699</u>	
Reimbursements	(105,000)	Reimbursement from TTX (repay cost of Bank Reconciliation).
	(470,498)	Due to GASB 34 shown as reimbursement from SDW and SDV instead of Operating Transfers In.
	29,102	Decrease in reimbursement from SDW and SDV.
	<u>(546,396)</u>	
Operating Transfer Out	<u>(329,485)</u>	Fourth floor remodel budgeted in 2002-03.
Total Requirements	<u>(776,019)</u>	
Revenue		
Licenses, Permits	<u>(39,000)</u>	Estimate reduced activity.
Current Services	439,281	Estimated increased levels of recording activity.
	(285,737)	Reduction of 11.5 positions that were tied to revenue.
	49,606	Increase in Board Approved fees.
	<u>203,150</u>	
State and Federal Aid	<u>(45,478)</u>	Do not expect to receive claimed state funds this year.
Other Revenue	<u>(119,700)</u>	Reduction in number of hours billed to others.
Operating Transfers In	<u>(470,498)</u>	Due to GASB 34 funds received from SDW and SDV now budgeted as reimbursements
Total Financing Sources	<u>(471,526)</u>	
Local Cost	<u>(304,493)</u>	